

# Fiscal Control Document FCD-01

Board Approved June 24, 2006

## Budget and Program Revisions (TECHNICAL AND FINANCIAL REVISIONS)

NEESinc requires prior approval from Federal awarding agencies for any of the following program or budget revisions, and as a flow-through entity, subawardees are required to **request prior approval\*** from NEESinc for the following program or budget revisions:

1. Realignment of budget costs among budget categories over 10% of total budget.
2. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
3. The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
4. The need for additional Federal funding.
5. The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the Federal awarding agency.
6. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with OMB Circular A-122.
7. The transfer of funds allotted for participant support costs/training allowances (direct payment to trainees) to other categories of expense.
8. Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award (However, this provision does not apply to purchases of supplies, materials, equipment or general support services).

NEESinc further requires subawardees to **request prior approval\*** from NEESinc for the following program or budget revisions:

9. Purchases over \$5,000 of any single item or service not identified in subawardee's approved budget within the budget categories of "Equipment", "Consultants" or "Other" within "Other Direct Costs". Emergency purchases of up to a total of \$25,000 are pre-approved for items required to complete an active experiment provided that the following criteria are met: 1) NEESinc is notified within 24 hours of the emergency, 2) waiting for NEESinc approval would lead to unacceptable losses or delays, and 3) that proper justification is provided to NEESinc within 5 business days of the emergency.
10. Transfer of funds from either personnel to non-personnel or from non-personnel to personnel budget categories of \$25,000 or more.

NEESinc requires subawardees to **notify** NEESinc of the following program revisions which do not require NEESinc or federal prior approval as outlined above:

11. Change in a key person (project director, etc.) specified in the application or award document.

*\* NEESinc will respond to complete requests within 5 business days of the request for approval.*